## TENNESSEE REGULATORY AUTHORITY

Lynn Greer, Chairman Sara Kyle, Director Melvin Malone, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

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OFFICE OF THE EXECUTIVE SECRETARY

Mr. Bill Morris
Director of Rates
Piedmont Natural Gas Company

PO Box 33068 Charlotte, NC 28233

March 5, 1999

Subject:

Nashville Gas Company ACA Filing

Docket No. 99-00076

Dear Bill:

On February 4 we received the Company's filing to distribute the Actual Cost Adjustment (ACA) account balances at December 31, 1998 to the various rate classes. Pursuant to the Purchased Gas Adjustment Rule, the Staff has six months (180 days) from the date of filing to complete its audit of the ACA adjustment. This letter is to inform you that in order for the filing to be complete, we must receive copies of the supplier invoices that support the filing. Since the Company did not submit these invoices until March 2, 1999, the Staff is extending the audit completion date to September 2, 1999.

This deficiency was noted in a prior audit report dated August 29, 1996 (Finding #1). In future filings, we request that you submit the appropriate backup for the filing at the time the official filing is made.

Sincerely,

Pat Murphy

Senior Financial Analyst Energy and Water Division

Pat Meuply

C:

David Waddell Hal Novak

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